

Amendment No. 1 to HB1721

Crawford  
Signature of Sponsor

**AMEND Senate Bill No. 2821**

**House Bill No. 1721\***

by adding the following as a new section immediately preceding the penultimate section and renumbering the subsequent sections accordingly:

SECTION \_\_. Tennessee Code Annotated, Section 67-6-396, is amended by adding the following as a new subsection:

(g)

(1) Notwithstanding subsection (b), for a federally declared natural disaster that occurred on or about August 21, 2021, in a county with a population of not less than eighteen thousand nine hundred (18,900) nor more than nineteen thousand (19,000), according to the 2020 federal census or any subsequent federal census, the total amount refunded under this section in connection with any one (1) residence shall not exceed three thousand five hundred dollars (\$3,500).

(2) For purposes of this subsection (g), a "claimant" has the same meaning as defined in subsection (a) and includes a natural person whose secondary residence was damaged or destroyed as a result of a federally declared natural disaster that occurred on or about August 21, 2021, in a county with a population of not less than eighteen thousand nine hundred (18,900) nor more than nineteen thousand (19,000), according to the 2020 federal census or any subsequent federal census.

(3) For purposes of this subsection (g), each claimant is limited to one (1) refund claim for a primary residence and one (1) refund claim for one (1) secondary residence.

(4) For purposes of this subsection (g), "major appliance," "residential building supplies," and "residential furniture" have the same meanings as defined in subsection (a) and include such items as used in the claimant's secondary residence.

(5) Subsection (c) applies to all refund claims in connection with a primary residence; provided, that the claimant must file such claim for a refund by April 1, 2023.

(6) Subsection (c) applies to all refund claims in connection with a secondary residence; provided, that a claimant is not required to include proof of receipt of federal disaster assistance and the claimant must file such claim for a refund by April 1, 2023. The claimant must certify that the secondary residence was damaged or destroyed as a result of the federally declared natural disaster that occurred on or about August 21, 2021, in a county with a population of not less than eighteen thousand nine hundred (18,900) nor more than nineteen thousand (19,000), according to the 2020 federal census or any subsequent federal census.